

## **DODGE COUNTY FINANCE COMMITTEE**

December 8, 2015, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H and I

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 8:00 a.m.

Members present from the Finance Committee: Adelmeyer, Frohling, Gohr, Schaefer, and Uttke.

Member absent: None.

Others present: County Board Chairman Russell Kottke, County Administrator Jim Mielke, Finance Director Julie Kolp, Deputy County Clerk Christine Kjornes, Information Technology Director Ruth Otto, Chief Deputy Sheriff Scott Smith, Physical Facilities Director Russ Freber, Highway Commissioner Brian Field, Clearview Administrator Jane Hooper, Assistant Finance Director Eileen Lifke, County Board Supervisor Jeff Berres, Human Services and Health Director Janet Wimmer, Human Resources Director Sarah Eske, Clearview Director of Finance Bill Wiley, and TAD Director Jay Westhuis.

Finance Director Julie Kolp certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Uttke, seconded by Gohr to allow the chair to deviate from the agenda at his discretion. Motion carried.

Motion by Schaefer, seconded by Uttke to approve the October 27, 2015 and the November 3, 2015, minutes as presented. Motion carried.

Finance Director Julie Kolp provided an oral report to the Committee regarding a Resolution to hire Government Finance Officers Association (GFOA) as a consultant. Ms. Kolp reported that Dodge County will be implementing a new Enterprise Resource Planning (ERP) system to replace the current JD Edwards system, and the new ERP will improve the work flows and efficiencies of Dodge County. Ms. Kolp further reported that GFOA will evaluate the current processes of Dodge County, and assist Dodge County in implementing all best practices. Ms. Kolp reported that GFOA assisted Dunn County, Wisconsin, with the implementation of a financial system, and that she contacted the Dunn County Finance Director who praised the service that GFOA has offered to Dunn County. Information Technology Director Ruth Otto stated that GFOA has an expertise in government, and GFOA will assist Dodge County in understanding the full potential of the new ERP system. Funding for the consultant fee, estimated at \$323,000 was discussed. Administrator Mielke reported an option would be to re-appropriate the Simulcast funds of \$309,000 earmarked for 2016 and seek to implement the remaining three (3) emergency channels Fire 1 channel (DOFIRE1), Dodge County Highway Department 1 channel, and the Dodge EM5 channel, in 2017. A second option would be to implement Fire 1 at an estimated cost of \$187,000 2016 and utilize the remaining budgeted Simulcast funds of \$122,000 for the GFOA proposal. It was the consensus of the Committee to have a conference call with Mike Mucha from GFOA to answer some of the Committees questions regarding the GFOA proposal. Supervisor Frohling asked Mr. Mucha what type of reports are included in the \$7,100 per month proposal. Mr. Mucha responded that the monthly fee does not just include the reports, this fee also includes such services as project management assistance and hourly services if issues occur. Mr. Mucha

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reported that the proposal includes one (1) visit each month and off site work. Supervisor Frohling stated that the 2016 budget is complete, and asked Mr. Mucha if \$120,000 could be paid in 2016, and the remainder paid in 2017. Mr. Mucha responded that GFOA is willing to work with Dodge County. Ms. Kolp and Ms. Otto stated that they had some concerns that each department would not be evaluated by GFOA, but Mr. Mucha stated that the business processes will be reviewed and some departments may be doing the same thing, and if there are unique circumstances, those departments will meet with focus groups to address the needs of their department, and additional meetings can be scheduled if needed. Supervisor Frohling reported that GFOA will be in Dodge County one to two hours each month, and each additional hour is billable at \$200.00. Ms. Kolp asked the Committee if the GFOA proposal should be modified to include the \$120,000, and Ms. Kolp stated that Corporation Counsel John Corey has not reviewed the proposed contract with GFOA. Motion by Uttke, seconded by Gohr to allow for negotiations on the terms of the contract with GFOA, and to allow Corporation Counsel John Corey to review the contract and present his findings to the Finance Committee at a future date. Motion carried.

Ms. Kolp provided an oral report to the Committee regarding a Resolution to authorize amendments to the 2015 Budgets of the Sheriff's Department and Clearview. Ms. Kolp reported that the Sheriff's Department budget and the Clearview budget need to be amended to reflect the amounts submitted. Chief Deputy Sheriff Scott Smith reported that the Sheriff's department worked with Ms. Kolp to fine tune their budget. Mr. Smith further reported that some factors that contributed to the need to request business unit transfers and a General Fund transfer was wage increases, decrease in revenues for service of civil process, decrease in revenues in water patrol, decrease in Immigrations and Customs Enforcement (ICE) and Federal detainees and inmates, and a decrease in the amount spent on New World Systems Maintenance agreement. Clearview Director of Finance Bill Wiley distributed to the Committee a document entitled *Dodge County, Wisconsin, Finance Department, Fund Transfer Form*. Mr. Wiley reported that some factors that contributed to the need to adjust the Clearview 2015 budget are an increase in occupancy in several households, increase in private pay residents, increase in Medicare residents, increase in ancillary services, such as vendors and transportation, the addition of an object line for Managed Care Organizations revenue, increase in specialized staffing, and an increase in supplies and medications due to the increase in occupancy. Mr. Wiley further reported that Clearview was assessed a penalty by the Wisconsin Department of Health Services from a 2014 survey citation, and the citation was not included in the 2015 budget, but has been paid. Ms. Kolp reported that the Fiscal Note Impact in the amount of \$522,760 set forth in this Resolution is incorrect, and the correct amount of the Fiscal Note Impact to the 2015 adopted Budget is \$510,289. Motion by Schaefer, seconded by Adelmeyer to amend the Resolution to reflect the Fiscal Note Impact in the amount of \$510, 289. Motion carried. Motion by Uttke, seconded by Gohr to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk. Motion carried.

County Board Chairman Russell Kottke provided an oral report to the Committee regarding the Resolution to purchase Wireless Voting and Microphone Systems for the Dodge County Board Room. The Fiscal Note set forth in this Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of zero (0) on the 2016 adopted Budget. Mr. Kottke reported that this Resolution was approved by the Executive

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Committee, and the purchase of the Wireless Voting and Microphone Systems is included in the 2016 Budget. Mr. Kottke further reported that the pricing is valid until January 31, 2016. Motion by Uttke, seconded by Schaefer to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk. Motion carried.

Maintenance Director Russ Freber provided an oral report to the Committee regarding Resolution 15-63 to rehabilitate the roof of the Administration Building. The Fiscal Note set forth in this Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of zero (0) on the 2016 adopted Budget. Mr. Freber reported that the Administration Building roof needs to be replaced, and a satellite dish on the south side of the Administration will be removed because it is no longer in use. Mr. Freber further reported that the Henry Dodge Office Building has the same type of roofing materials that will be placed on the Administration Building, and it will have a thirty (30) year warranty. Mr. Freber reported that the winning bid was awarded to Pioneer Roofing, LLC. Motion by Schaefer, seconded by Adelmeyer to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk. Motion carried.

Resolution 15-61 – Purchase of Computer Hardware, Computer Software, Maintenance Services, and Support Services for Upgrading the Existing Secured Electronics Systems at the Dodge County Detention Facility and in the Dodge County Justice Facility. The Fiscal Note set forth in this Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of zero (0) on the 2016 adopted Budget. Motion by Adelmeyer, seconded by Uttke to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk. Motion carried.

Resolution 15-62 – Purchase of Computer Hardware, Computer Software, Maintenance Services, and Support Services for the Purpose of Storing Surveillance Video generated in the Dodge County Detention Facility and in the Dodge County Justice Facility. The Fiscal Note set forth in this Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of zero (0) on the 2016 adopted Budget. Motion by Uttke, seconded by Gohr to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk. Motion carried.

Resolution to Purchase five (5) Vehicles for the Dodge County Sheriff's Department. The Fiscal Note set forth in this Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of zero (0) on the 2016 adopted Budget. Motion by Schaefer, seconded by Adelmeyer to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk. Motion carried.

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Resolution to Purchase three (3) 66,000 lb. GVW Tandem Dump Truck Chassis. The Fiscal Note set forth in this Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of zero (0) on the 2016 adopted Budget. Motion by Adelmeyer, seconded by Uttke to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk. Motion carried.

Resolution to Purchase two (2) Quad Axle Dump Trucks. The Fiscal Note set forth in this Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of zero (0) on the 2016 adopted Budget. Supervisor Uttke asked why the lowest bid was not accepted, and what factors are considered when determining which bid to accept. Highway Commissioner Brian Field responded that the buyback proposal was a factor in choosing Madison Truck Sales, Madison, Wisconsin, as the bid winner. Mr. Field further reported that tire wear, total mileage, and body damage are factors that are considered at the time of buyback. Motion by Uttke, seconded by Schaefer to approve the Fiscal Note as presented and authorize and direct the Finance Committee's Chairman to sign the Fiscal Note and send the Resolution to the County Clerk. Motion carried.

Ms. Eske provided a brief oral report on the purchase of Employee ID Badges. Ms. Eske reported that 500 employee badges will need to be ordered from SGTS Inc, located in Verona, Wisconsin, in the amount of \$3,997.15, and Employee ID Badges are ordered every two years. Motion by Schaefer, seconded by Adelmeyer to approve the purchase of 500 Employee ID Badges from SGTS Inc, located in Verona, Wisconsin, in the amount of \$3,997.15. Motion carried.

TAD Director Jay Westhuis provided an oral report to the Committee regarding the purchase of furniture for his office. Mr. Westhuis reported that he has a large office that only has two (2) chairs, he needs more furniture to conduct meetings in his office, and the TAD Grant funds will be used to purchase furniture for his office from Brothers Business Interiors, located in Milwaukee, Wisconsin, in the amount of \$3,194.00. Human Services and Health Director Janet Wimmer reported that the TAD Grant funds are available and need to be used. Motion by Uttke, seconded by Schaefer to approve the purchase of office furniture from Business Interiors, located in Milwaukee, Wisconsin, in the amount of \$3,194.00. Motion carried.

Mr. Freber provided an oral report to the Committee regarding the purchase of a replacement part for the emergency generator located in the Administration Building. Mr. Freber reported that the replacement part has been ordered from Total Energy Systems, LLC, located in De Pere, Wisconsin, in the amount of \$4,167.22, and that the defective part was obsolete so the replacement part is a digital controller. Mr. Freber further reported that he has monies in his budget to cover the cost of the replacement part. Motion by Uttke, seconded by Schaefer to approve the purchase of the digital controller for the emergency generator located in the Administration Building, from Total Energy Systems, LLC, located in De Pere, Wisconsin, in the amount of \$4,167.22. Motion carried.

Mr. Wiley provided an oral report to the Committee regarding Clearview Balance Reconciliation. Mr. Wiley reported that Clearview had two (2) material weakness findings in the year 2014, 2014-

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001 and 2014-002. Mr. Wiley further reported that Clearview has a billing software issue and he will be meeting with Ms. Hooper to discuss the replacement of this billing software. Supervisor Uttke asked if an internal audit is completed after corrections are made to resolve issues, and Mr. Wiley responded that he monitors each account to make sure the accounts balance.

Mr. Mielke reported that the information in the Committee packet entitled *Johnson Block Company, Inc., Schedule of Findings for 2014*, was included for the Committee to review. Ms. Wimmer reported that each one of the findings has been addressed, checks and balances have been implemented, and managers are drafting policies with procedural steps to review files and reports. Ms. Wimmer reported that the final policies can be forwarded to the Finance Committee for their review. Supervisor Uttke took exception to Ms. Wimmer's statement that checks and balances have been implemented because they have been addressed, but not all implemented. Mr. Uttke stated that each finding should have an auditable trail, with short term and long term actions taken to resolve the issue, and a final audit to make sure the issue has been resolved.

Ms. Kolp provided a brief update to the Committee on Kronos. Ms. Kolp reported that the Sheriff's Department is in the process of switching from Telestaff to Advanced Scheduler, and that Ms. Eske is working on implementing the employee performance evaluations portion of Kronos.

Supervisor Frohling provided an update to the Committee regarding the External Audit Review Oversight Committee. Supervisor Frohling reported that the External Audit Review Oversight Committee met yesterday, and County Board Supervisor Donna Maly, Ms. Kolp, and Ms. Wimmer will be meeting for further discussions, and the next meeting will be March 15, 2016.

Ms. Kolp reported that the contract with Johnson^Block and Company for auditing services is not due until 2017, and this item will be placed on a Finance Committee agenda at the end of 2016.

Ms. Kolp provided a brief update to the Committee regarding an Internal Revenue Service (IRS) penalty. Ms. Kolp reported that the IRS did receive the letter sent via certified mail from Attorney Matthew McLaughlin from Zetley Law Offices, S.C., located in Milwaukee, Wisconsin, regarding Dodge County's appeal to the denial of its Request for Abatement of Penalties, and that the IRS is researching our appeal.

The next regular meeting is scheduled on Tuesday, January 12, 2016, at 8:00 a.m., in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:35 a.m.

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A handwritten signature in cursive script, reading "Gerald Adelmeyer".

Gerald Adelmeyer,  
Secretary

**Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.**